

Exhibit 23

Expert Worksheet - DRAFT

\$ millions

Collateral on the Petition Date:

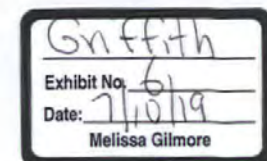
		Schulte (ESL)	Griffith (Debtors)	Difference
Cash		\$ 115.5	\$ -	\$ 115.5
Credit card receivables		64.2 [1]	54.8 [1]	9.4 [1]
Pharmacy accounts receivable		11.9	-	11.9
Pharmacy scripts*		72.8	-	72.8
Inventory (book value)		2,690.8	2,690.8	-
Total Collateral at book value	<i>A</i>	\$ 2,955.2	\$ 2,745.6	\$ 209.6
Valuation discount	<i>B</i>	95.5% book value of GOB inventory 100% for other Collateral	85%	

Collateral Value on the Petition Date *C=A*B* **\$ 2,926.0** **\$ 2,333.8** **\$ 592.2**

First Lien Debt:

Funded		\$ (1,531.8)	\$ (1,531.8)	\$ -
Unfunded ABL L/C Facility		-	(123.8)	123.8
Unfunded Stand-Alone L/C Facility		-	(271.1)	271.1
Total first lien debt		\$ (1,531.8)	\$ (1,926.7)	\$ 394.9
Post petition interest		-	(34.0)	34.0
Total first lien debt and post petition interest	<i>D</i>	\$ (1,531.8)	\$ (1,960.7)	\$ 428.9

Collateral Available to Second Lien Creditors on the Petition Date *C+D* **\$ 1,394.2** **\$ 373.1** **\$ 1,021.1**



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